



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF KIEL UTILITIES

Principal Office: P.O. BOX 98
KIEL, WI 53042

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, JANELLE M. MORITZ of
(Person responsible for accounts)

_____, CITY OF KIEL UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> (Signature of person responsible for accounts)	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> 03/31/1999 (Date)
--	--

DEPUTY CLERK _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF KIEL UTILITIES**Utility Address:** P.O. BOX 98
KIEL, WI 53042**When was utility organized?** 1/1/1905**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS G KARLS**Title:** ADMINISTRATOR**Office Address:**621 SIXTH STREET
KIEL, WI 53042**Telephone:** (920) 894 - 2909**Fax Number:** (920) 894 - 2585**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHARLES N KRUEGER CPA**Title:****Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLPP.O. BOX 2020
MANITOWOC, WI 54221-2020**Telephone:** (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:** ckrueger@habco.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: HAWKINS, ASH, BAPTIE & COMPANY, LLP**Title:****Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLPP.O. BOX 2020
MANITOWOC, WI 54221-2020**Telephone:** (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:****Date of most recent audit report:** 3/5/1999**Period covered by most recent audit:** JANUARY1, 1998-DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD WRIGHT**Title:** SUPERINTENDENT**Office Address:**621 SIXTH STREET
KIEL, WI 53042**Telephone:** (920) 894 - 2909**Fax Number:** (920) 894 - 2585**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,351,361	2,921,212	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,565,381	2,368,560	2
Depreciation Expense (403)	317,455	304,740	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	140,543	134,131	5
Total Operating Expenses	3,023,379	2,807,431	
Net Operating Income	327,982	113,781	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	327,982	113,781	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	98,836	119,539	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	98,836	119,539	
Total Income	426,818	233,320	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	426,818	233,320	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,318	185,735	14
Amortization of Debt Discount and Expense (428)	21,099	2,492	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	154,417	188,227	
Net Income	272,401	45,093	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,181,058	2,146,757	20
Balance Transferred from Income (433)	272,401	45,093	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	82,700	10,792	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,370,759	2,181,058	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER INTEREST	72,028	5
ELECTRIC INTEREST	26,808	6
Total (Acct. 419):	98,836	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
REPAYMENT OF PRIOR YEAR OVERCHARGES	82,700	11
Total (Acct. 435)--Debit:	82,700	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	402,205	2,949,156	0	0	3,351,361	1
Less: interdepartmental sales	0	17,515	0	0	17,515	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	112	2,898			3,010	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	402,093	2,928,743	0	0	3,330,836	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	84,345		84,345	1
Electric operating expenses	161,124		161,124	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts		1,475	1,475	8
Electric utility plant accounts		68,200	68,200	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	69,675	(69,675)	0	18
All other accounts			0	19
Total Payroll	315,144	0	315,144	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,485,275	9,289,317	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,774,947	2,480,594	2
Net Utility Plant	6,710,328	6,808,723	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,556	21,805	6
Special Funds (125)	45,254	42,911	7
Total Other Property and Investments	58,810	64,716	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(57,798)	31,298	8
Temporary Cash Investments (132)	350,517	421,484	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	327,871	246,267	11
Other Accounts Receivable (143)	1,379	1,379	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	209	209	13
Receivables from Municipality (145)	1,782,883	1,716,674	14
Materials and Supplies (150)	261,797	267,036	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,666,440	2,683,929	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,626	42,753	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	47,626	42,753	
Total Assets and Other Debits	9,483,204	9,600,121	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,498,705	2,498,705	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,370,759	2,181,058	23
Total Proprietary Capital	4,869,464	4,679,763	
LONG-TERM DEBT			
Bonds (221)	1,423,800	1,594,400	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,731,451	1,702,800	26
Total Long-Term Debt	3,155,251	3,297,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	127,204	109,741	28
Payables to Municipality (233)	169,481	409,481	29
Customer Deposits (235)			30
Taxes Accrued (236)	110,053	106,185	31
Interest Accrued (237)	53,145	38,074	32
Other Current and Accrued Liabilities (238)	12,811	7,840	33
Total Current and Accrued Liabilities	472,694	671,321	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	985,795	951,837	41
Total Liabilities and Other Credits	9,483,204	9,600,121	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,704,807	0	0	5,780,468	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,704,807	0	0	5,780,468	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	575,511	0	0	2,199,436	10
Total Accumulated Provision	575,511	0	0	2,199,436	
Net Utility Plant	3,129,296	0	0	3,581,032	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	518,381	1,962,213			2,480,594	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,333	253,122			317,455	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	698				698	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	65,031	253,122	0	0	318,153	13
Debits during year						14
Book cost of plant retired	7,901	15,899			23,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,901	15,899	0	0	23,800	19
Balance End of Year	575,511	2,199,436	0	0	2,774,947	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.76%	4.48%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	209	1
Additions:		
Provision for uncollectibles during year	2,898	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	2,898	
Deductions:		
Accounts written off during the year: Utility Customers	2,898	5
Accounts written off during the year: Others		6
Total accounts written off	2,898	
Balance end of year	209	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other		46,734	202,162		248,896	255,390	2
Total Electric Utility					248,896	255,390	

Account	Total End of Year	Amount Prior Year	
Electric utility total	248,896	255,390	1
Water utility	12,901	11,646	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	261,797	267,036	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1972 WATER REVENUE BONDS	842	181	654	1
1995 SEWER, WATER AND ELECTRIC BANS	18,157	181	0	2
1996 ELECTRIC BONDS	2,100	181	21,000	3
1998 SEWER, WATER AND ELECTRIC BANS	0	181	25,972	4
Total			47,626	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,498,705	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>2,498,705</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORT REVENUE BONDS	08/01/1972	08/01/1999	6.20%	23,800	1
ELECTRIC MORTGAGE REVENUE BONDS	08/15/1996	12/01/2006	4.20%	1,400,000	2
Total Bonds (Account 221):				1,423,800	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ELECTRIC BAN-1995	06/15/1995	06/01/2000	4.75%	0	1
ELECTRIC BAN-1998	05/15/1998	05/01/2003	4.50%	255,343	2
WATER BAN-1993	07/15/1993	06/01/1998	4.25%	0	3
WATER BAN-1995	06/15/1995	06/01/2000	4.75%	0	4
WATER BAN-1998	05/15/1998	05/01/2003	4.50%	1,476,108	5
ELECTRIC BAN-1993	07/15/1993	06/01/1998	4.25%	0	6
Total for Account 224				<u>1,731,451</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	106,185	1
Accruals:		
Charged water department expense	53,257	2
Charged electric department expense	87,286	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	140,543	
Taxes paid during year:		
County, state and local taxes	112,061	6
Social Security taxes	21,284	7
PSC Remainder Assessment	3,330	8
Other (explain):		
NONE		9
Total payments and other debits	136,675	
Balance end of year	110,053	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1972 REVENUE BONDS	1,460	2,552	3,373	639	1
1996 REVENUE BONDS-ELECTRIC	24,632	55,838	75,060	5,410	2
Subtotal	26,092	58,390	78,433	6,049	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1987 STATE TRUST FUND LOAN	0			0	4
1993 WATER BAN	3,678	(541)	3,137	0	5
1993 ELECTRIC BAN	2,554	(376)	2,178	0	6
1995 WATER BAN	5,162	25,808	30,970	0	7
1995 ELECTRIC BAN	588	2,941	3,529	0	8
1998 WATER BAN		39,855		39,855	9
1998 ELECTRIC BAN		7,241		7,241	10
Subtotal	11,982	74,928	39,814	47,096	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	38,074	133,318	118,247	53,145	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	302,740	649,097	0	0	0	951,837	1
Add credits during year:							
For Services		33,958				33,958	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	302,740	683,055	0	0	0	985,795	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	13,556	2
Total (Acct. 124):	13,556	
Special Funds (125):		
BOND AND INTEREST SPECIAL REDEMPTION FUND	45,254	3
Total (Acct. 125):	45,254	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,760	5
Electric	296,111	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	327,871	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS RECEIVABLES	1,379	11
Total (Acct. 143):	1,379	
Receivables from Municipality (145):		
DUE FROM SEWER	30,308	12
ADVANCES TO TIF DISTRICTS	1,752,575	13
Total (Acct. 145):	1,782,883	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER	169,481	17
Total (Acct. 233):	169,481	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,697,440	5,689,855	0	0	9,387,295	1
Materials and Supplies	12,273	252,143	0	0	264,416	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	546,946	2,080,824	0	0	2,627,770	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	302,740	666,076	0	0	968,816	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,860,027	3,195,098	0	0	6,055,125	
Net Operating Income	86,369	241,613	0	0	327,982	8
Net Operating Income as a percent of						
Average Net Rate Base	3.02%	7.56%	N/A	N/A	5.42%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,498,705	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,275,908	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,774,613	
Net Income		
Net Income	272,401	5
Percent Return on Proprietary Capital	5.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

INTEREST ACCRUED DURING THE YEAR APPEARS AS A NEGATIVE NUMBER DUE TO AN ERROR IN CALCULATING THE ACCRUED INTEREST AS OF DECEMBER 31, 1997.

Identification and Ownership - Contacts (Page iv)

To the Common Council
City of Kiel, Wisconsin

We have compiled the balance sheet of the City of Kiel Utilities as of December 31, 1998 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated March 5, 1999.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Hawkins, Ash, Baptie & Co, LLP

Manitowoc, Wisconsin
March 5, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 9, 1999

Mr. Thomas G. Karls, Administrator
City of Kiel Utilities
621 Sixth Street
Kiel, WI 53042-1307

1998 Analytical Review DWCCA-2850-PJL

Dear Mr. Karls:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Please provide a detailed explanation of the \$82,700 reported as "Repayment of prior year overcharges" in Account 435, Miscellaneous Debits To Surplus, on page F-2.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 9 1999 rev letters L.dc

Response received 6/14/99.
See letter correspondence file for details.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	399,307	1
Total Sales of Water	399,307	
Other Operating Revenues		
Forfeited Discounts (470)	788	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,110	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,898	
Total Operating Revenues	402,205	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	54,441	9
Water Treatment Expenses (630-635)	7,752	10
Transmission and Distribution Expenses (640-655)	65,814	11
Customer Accounts Expenses (901-904)	9,599	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	60,640	14
Total Operation and Maintenance Expenses	198,246	
Other Operating Expenses		
Depreciation Expense (403)	64,333	15
Amortization Expense (404-407)		16
Taxes (408)	53,257	17
Total Other Operating Expenses	117,590	
Total Operating Expenses	315,836	
NET OPERATING INCOME	86,369	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	272	361	1
Commercial				2
Industrial	1	3,344	3,235	3
Total Unmetered Sales to General Customers (460)	2	3,616	3,596	
Metered Sales to General Customers (461)				
Residential	1,215	65,358	164,465	4
Commercial	119	14,780	31,577	5
Industrial	11	57,733	61,682	6
Total Metered Sales to General Customers (461)	1,345	137,871	257,724	
Private Fire Protection Service (462)	8		5,578	7
Public Fire Protection Service (463)	1		122,000	8
Other Sales to Public Authorities (464)	11	5,864	10,409	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,367	147,351	399,307	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	122,000	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	122,000	
Forfeited Discounts (470):		
Customer late payment charges	788	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	788	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,026	10
Other (specify):		
REFUNDS	84	11
Total Other Water Revenues (474)	2,110	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	42,905	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,092	7
Operation Supplies and Expenses (623)	2,142	8
Maintenance of Pumping Plant (625)	302	9
Total Pumping Expenses	54,441	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	7,752	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,752	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	28,291	14
Operation Supplies and Expenses (641)	2,504	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,367	16
Maintenance of Mains (651)	5,953	17
Maintenance of Services (652)	9,846	18
Maintenance of Meters (653)	4,762	19
Maintenance of Hydrants (654)	7,091	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	65,814	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,780	22
Accounting and Collecting Labor (902)	7,131	23
Supplies and Expenses (903)	576	24
Uncollectible Accounts (904)	112	25
Total Customer Accounts Expenses	9,599	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,048	27
Office Supplies and Expenses (921)	1,776	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	17,469	30
Property Insurance (924)		31
Injuries and Damages (925)	4,561	32
Employee Pensions and Benefits (926)	22,480	33
Regulatory Commission Expenses (928)	1,410	34
Miscellaneous General Expenses (930)	2,898	35
Transportation Expenses (933)	1,998	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	60,640	
Total Operation and Maintenance Expenses	198,246	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		46,930	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ACTUAL	638	2
Net property tax equivalent		46,292	
Social Security	PAYROLL	6,565	3
PSC Remainder Assessment	REVENUE	400	4
Other (specify): NONE			5
Total tax expense		53,257	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234300				3
County tax rate	mills		6.532247				4
Local tax rate	mills		3.724306				5
School tax rate	mills		10.288661				6
Voc. school tax rate	mills		1.897086				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.676600				10
Less: state credit	mills		1.507538				11
Net tax rate	mills		21.169062				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.724306				14
Combined School Tax Rate	mills		12.185747				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.910053				17
Total Tax Rate	mills		22.676600				18
Ratio of Local and School Tax to Total	dec.		0.701607				19
Total tax net of state credit	mills		21.169062				20
Net Local and School Tax Rate	mills		14.852354				21
Utility Plant, Jan. 1	\$	3,690,074	3,690,074				22
Materials & Supplies	\$	11,646	11,646				23
Subtotal	\$	3,701,720	3,701,720				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,701,720	3,701,720				26
Assessment Ratio	dec.		0.853600				27
Assessed Value	\$	3,159,788	3,159,788				28
Net Local & School Rate	mills		14.852354				29
Tax Equiv. Computed for Current Year	\$	46,930	46,930				30
Tax Equivalent per 1994 PSC Report	\$	43,919					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	46,930					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	700		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	112,819		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	9,792	1,621	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	123,311	1,621	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	624,493		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,144		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	93,278		20
Total Pumping Plant	781,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,735	3,130	23
Total Water Treatment Plant	12,735	3,130	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,832		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			700	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			112,819	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			11,413	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	124,932	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			624,493	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			64,144	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			93,278	20
Total Pumping Plant	0	0	781,915	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,865	23
Total Water Treatment Plant	0	0	15,865	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,832	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	400,510		26
Transmission and Distribution Mains (343)	1,733,483		27
Fire Mains (344)	0		28
Services (345)	254,835		29
Meters (346)	77,652	10,239	30
Hydrants (348)	213,466	4,040	31
Other Transmission and Distribution Plant (349)	118		32
Total Transmission and Distribution Plant	2,681,896	14,279	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	40,021		34
Office Furniture and Equipment (391)	4,678	547	35
Computer Equipment (391.1)	7,679	203	36
Transportation Equipment (392)	13,346		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,251		39
Laboratory Equipment (395)	4,463		40
Power Operated Equipment (396)	8,743		41
Communication Equipment (397)	3,334	2,854	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,702		44
Other Tangible Property (399)	0		45
Total General Plant	90,217	3,604	
Total utility plant in service directly assignable	3,690,074	22,634	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,690,074	22,634	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			400,510	26
Transmission and Distribution Mains (343)			1,733,483	27
Fire Mains (344)			0	28
Services (345)			254,835	29
Meters (346)	7,052		80,839	30
Hydrants (348)	300		217,206	31
Other Transmission and Distribution Plant (349)			118	32
Total Transmission and Distribution Plant	7,352	0	2,688,823	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			40,021	34
Office Furniture and Equipment (391)			5,225	35
Computer Equipment (391.1)			7,882	36
Transportation Equipment (392)			13,346	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,251	39
Laboratory Equipment (395)			4,463	40
Power Operated Equipment (396)			8,743	41
Communication Equipment (397)	549		5,639	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,702	44
Other Tangible Property (399)			0	45
Total General Plant	549	0	93,272	
Total utility plant in service directly assignable	7,901	0	3,704,807	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,901	0	3,704,807	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,694	11,694	1
February			10,808	10,808	2
March			11,917	11,917	3
April			12,097	12,097	4
May			14,475	14,475	5
June			14,033	14,033	6
July			15,172	15,172	7
August			15,064	15,064	8
September			14,502	14,502	9
October			16,327	16,327	10
November			11,899	11,899	11
December			12,292	12,292	12
Total for year	0	0	160,280	160,280	
Less: Measured or estimated water used in main flushing and water treatment during year				10,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				150,280	16
Less: Water sold				147,351	17
Losses and unaccounted for				2,929	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				754	21
Date of maximum: 10/12/1998					22
Cause of maximum:					23
LAKE TO LAKE DAIRY ON LINE USING CITY WATER					
Minimum gallons pumped by all methods in any one day during reporting year				206	24
Date of minimum: 2/1/1998					25
Total KWH used for pumping for the year				166,120	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1-WASHINGTON STREET	1	395	8	684,000	Yes	1
WELL #3-NORTH FIRST STREET	3	450	16	792,000	Yes	2
WELL #4-HWY XX	4	450	16	1,400,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	705 WASHINGTON STREET	NORTH FIRST STREET	HWY XX	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	LAYNE	AMERICAN	5
Year Installed	1997	1971	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	525	500	1,000	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GENERAL ELECTRIC	U S MOTOR	10
Year Installed	1997	1971	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NORTH	SOUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1971	1986	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	110	160	10
Total capacity in gallons	200,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6840	0.7920	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	17,607	0	0	0	17,607	1
M	D	6.000	35,758	0	0	0	35,758	2
P	D	6.000	45	0	0	0	45	3
M	D	8.000	24,589	0	0	0	24,589	4
P	D	8.000	8,694	0	0	0	8,694	5
M	D	10.000	4,015	0	0	0	4,015	6
M	D	12.000	5,262	0	0	0	5,262	7
P	D	12.000	18,787	0	0	0	18,787	8
P	D	16.000	5,416	0	0	0	5,416	9
P	D	18.000	240	0	0	0	240	10
Total Within Municipality			120,413	0	0	0	120,413	
Total Utility			120,413	0	0	0	120,413	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	495	0	0	0	495	44	1
M	0.625	502	0	0	0	502	52	2
L	0.750	2	0	0	0	2		3
L	1.000	2	0	0	0	2		4
M	1.000	259	0	0	0	259	56	5
M	1.250	4	0	0	0	4		6
M	1.500	29	0	0	0	29	9	7
P	1.500	2	0	0	0	2		8
M	2.000	11	0	0	0	11	1	9
M	4.000	6	0	0	0	6		10
P	6.000	11	0	0	0	11	7	11
M	6.000	5	0	0	0	5		12
M	8.000	3	0	0	0	3		13
P	12.000	1	0	0	0	1		14
Total Utility		1,332	0	0	0	1,332	169	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,363	192	149	0	1,406	160	1
1.000	33	2	4	0	31	0	2
1.500	12	0	1	0	11	0	3
2.000	12	0	2	0	10	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
Total:	1,423	194	156	0	1,461	160	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,235	95	3	8	0	65	1,406	1
1.000	2	18	4	5	0	2	31	2
1.500	0	6	2	2	0	1	11	3
2.000	0	4	3	3	0	0	10	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	1	0	0	0	1	6
Total:	1,237	123	13	20	0	68	1,461	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	221	2	2		221	2
Total Fire Hydrants	221	2	2	0	221	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	221
Number of distribution system valves end of year:	290
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650-MORE THAN NORMAL REPAIRS AND SERVICES TO UTILITY PLANT (\$5,250) IN 1998.

ACCOUNT 654-MORE GENERAL REPAIRS-NO INDIVIDUALLY SIGNIFICANT ITEMS

Water Utility Plant in Service (Page W-08)

ACCOUNT 316-AMOUNT ADDED WAS FOR A FLOW METER AT WELL #1

Hydrants and Distribution System Valves (Page W-18)

THE UTILITY OPERATED 65 VALVES DURING 1998. IN 1997 THEY OPERATED 225 VALVES. THE RESULT IS 100% OF THE DISTRIBUTION VALVES WERE OPERATED AT LEAST ONCE EACH TWO YEARS.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,935,918	1
Total Sales of Electricity	2,935,918	
Other Operating Revenues		
Forfeited Discounts (450)	4,566	2
Miscellaneous Service Revenues (451)	2,701	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,992	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,979	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	13,238	
Total Operating Revenues	2,949,156	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,040,759	9
Transmission Expenses (550-553)	22,002	10
Distribution Expenses (560-576)	96,409	11
Customer Accounts Expenses (901-904)	33,277	12
Sales Expenses (910)	389	13
Administrative and General Expenses (920-935)	174,299	14
Total Operation and Maintenance Expenses	2,367,135	
Other Expenses		
Depreciation Expense (403)	253,122	15
Amortization Expense (404-407)		16
Taxes (408)	87,286	17
Total Other Expenses	340,408	
Total Operating Expenses	2,707,543	
NET OPERATING INCOME	241,613	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges		1
Other (specify):		
FORFEITED DISCOUNTS	4,566	2
Total Forfeited Discounts (450)	4,566	
Miscellaneous Service Revenues (451):		
RECONNECT CHARGES	2,701	3
Total Miscellaneous Service Revenues (451)	2,701	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	1,992	5
Total Rent from Electric Property (454)	1,992	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
INSURANCE PREMIUM REFUND	3,979	7
Total Other Electric Revenues (456)	3,979	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,040,759	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,040,759	
Total Power Production Expenses	2,040,759	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	21,997	17
Operation Supplies and Expenses (551)	5	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	22,002	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	21,420	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	1,711	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)	1,251	25
Miscellaneous Distribution Expenses (569)	14,450	26
Maintenance of Structures and Equipment (571)	16,745	27
Maintenance of Lines (572)	18,341	28
Maintenance of Line Transformers (573)	6,449	29
Maintenance of Street Lighting and Signal Systems (574)	9,266	30
Maintenance of Meters (575)	1,668	31
Maintenance of Miscellaneous Distribution Plant (576)	5,108	32
Total Distribution Expenses	96,409	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,481	33
Accounting and Collecting Labor (902)	18,304	34
Supplies and Expenses (903)	2,594	35
Uncollectible Accounts (904)	2,898	36
Total Customer Accounts Expenses	33,277	
SALES EXPENSES		
Sales Expenses (910)	389	37
Total Sales Expenses	389	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,093	38
Office Supplies and Expenses (921)	7,103	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,922	41
Property Insurance (924)		42
Injuries and Damages (925)	12,165	43
Employee Pensions and Benefits (926)	90,749	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	23,117	46
Transportation Expenses (933)	13,150	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	174,299	
Total Operation and Maintenance Expenses	2,367,135	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		63,123	1
Social Security	PAYROLL	14,718	2
Wisconsin Gross Receipts Tax	ACTUAL	6,515	3
PSC Remainder Assessment	REVENUE	2,930	4
Other (specify): NONE			5
Total tax expense		87,286	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234300				3
County tax rate	mills		6.532247				4
Local tax rate	mills		3.724306				5
School tax rate	mills		10.288661				6
Voc. school tax rate	mills		1.897086				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.676600				10
Less: state credit	mills		1.507538				11
Net tax rate	mills		21.169062				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.724306				14
Combined School Tax Rate	mills		12.185747				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.910053				17
Total Tax Rate	mills		22.676600				18
Ratio of Local and School Tax to Total	dec.		0.701607				19
Total tax net of state credit	mills		21.169062				20
Net Local and School Tax Rate	mills		14.852354				21
Utility Plant, Jan. 1	\$	5,602,243	5,602,243				22
Materials & Supplies	\$	255,390	255,390				23
Subtotal	\$	5,857,633	5,857,633				24
Less: Plant Outside Limits	\$	878,645	878,645				25
Taxable Assets	\$	4,978,988	4,978,988				26
Assessment Ratio	dec.		0.853600				27
Assessed Value	\$	4,250,064	4,250,064				28
Net Local & School Rate	mills		14.852354				29
Tax Equiv. Computed for Current Year	\$	63,123	63,123				30
Tax Equivalent per 1994 PSC Report	\$	57,418					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	63,123					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,330	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,330 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	5,242		26
Station Equipment (353)	209,546	1,390	27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	27,711		29
Overhead Conductors and Devices (356)	59,091		30
Underground Conduit (357)	827		31
Underground Conductors and Devices (358)	7,368		32
Roads and Trails (359)	0		33
Total Transmission Plant	311,115	1,390	
DISTRIBUTION PLANT			
Land and Land Rights (360)	37,227		34
Structures and Improvements (361)	97,560		35
Station Equipment (362)	1,005,431	12,252	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	448,677	28,048	38
Overhead Conductors and Devices (365)	577,200	30,377	39
Underground Conduit (366)	21,656	1,326	40
Underground Conductors and Devices (367)	819,123	72,914	41
Line Transformers (368)	697,592	24,773	42
Services (369)	293,953		43
Meters (370)	179,036	1,192	44
Installations on Customers' Premises (371)	7,845		45
Leased Property on Customers' Premises (372)	3,333		46
Street Lighting and Signal Systems (373)	640,561	1,516	47
Total Distribution Plant	4,829,194	172,398	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	58,458		49
Office Furniture and Equipment (391)	17,338	1,560	50
Computer Equipment (391.1)	27,648	5,325	51
Transportation Equipment (392)	143,995		52
Stores Equipment (393)	4,973		53
Tools, Shop and Garage Equipment (394)	53,894		54
Laboratory Equipment (395)	18,759	622	55
Power Operated Equipment (396)	106,758		56
Communication Equipment (397)	21,503	12,864	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			5,242	26
Station Equipment (353)			210,936	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			27,711	29
Overhead Conductors and Devices (356)			59,091	30
Underground Conduit (357)			827	31
Underground Conductors and Devices (358)			7,368	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	312,505	
DISTRIBUTION PLANT				
Land and Land Rights (360)			37,227	34
Structures and Improvements (361)			97,560	35
Station Equipment (362)			1,017,683	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	1,895		474,830	38
Overhead Conductors and Devices (365)	2,435		605,142	39
Underground Conduit (366)			22,982	40
Underground Conductors and Devices (367)	4,511		887,526	41
Line Transformers (368)	5,224		717,141	42
Services (369)			293,953	43
Meters (370)	610		179,618	44
Installations on Customers' Premises (371)			7,845	45
Leased Property on Customers' Premises (372)			3,333	46
Street Lighting and Signal Systems (373)	1,224		640,853	47
Total Distribution Plant	15,899	0	4,985,693	
GENERAL PLANT				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			58,458	49
Office Furniture and Equipment (391)			18,898	50
Computer Equipment (391.1)			32,973	51
Transportation Equipment (392)			143,995	52
Stores Equipment (393)			4,973	53
Tools, Shop and Garage Equipment (394)			53,894	54
Laboratory Equipment (395)			19,381	55
Power Operated Equipment (396)			106,758	56
Communication Equipment (397)			34,367	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	5,608	2,965	58
Other Tangible Property (399)	0		59
Total General Plant	458,934	23,336	
Total utility plant in service directly assignable	5,599,243	197,124	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 5,599,243	 197,124	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			8,573 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	482,270
Total utility plant in service directly assignable	15,899	0	5,780,468
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	15,899	0	5,780,468

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)		2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)	1.00	37.55 5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)	0.81	9.66 7
Other:		
NONE		8
Transmission System		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	10	3
Total	10	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	108	7
Nonfarm	292	8
Total	400	9
Customers served at other than rural rates:		10
Farm	1	11
Nonfarm	12	12
Total	13	13
Total customers on rural lines at end of year	413	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11	Tuesday	01/13/1998	18:00	6,151	1
February	02	10	Friday	02/06/1998	09:00	5,128	2
March	03	11	Friday	03/06/1998	09:00	5,222	3
April	04	10	Monday	03/16/1998	09:00	5,766	4
May	05	11	Thursday	04/16/1998	09:00	5,803	5
June	06	12	Monday	05/18/1998	12:00	6,625	6
July	07	12	Tuesday	07/14/1998	12:00	6,217	7
August	08	12	Tuesday	07/21/1998	12:00	6,251	8
September	09	11	Monday	08/24/1998	11:00	5,979	9
October	10	11	Tuesday	09/15/1998	09:00	6,150	10
November	11	11	Wednesday	11/11/1998	09:00	5,843	11
December	12	12	Monday	12/14/1998	18:00	6,550	12
Total		134				71,685	

System Name KIEL ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WEPCO

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		71,685	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		71,685	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		66,561	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		66,561	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		5,124	27
Total Energy Losses		5,124	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		7.1479%	29
Total Disposition of Energy		71,685	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,719	15,324	1
Total Sales for Residential Sales		1,719	15,324	
Commercial & Industrial				
GENERAL	CG-1	286	7,261	2
SMALL POWER	CP-1	16	4,041	3
LARGE POWER	CP-2	11	22,457	4
INDUSTRIAL	CP-3	2	16,295	5
INTERDEPARTMENTAL	MP-1	7	311	6
Total Sales for Commercial & Industrial		322	50,365	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	22	872	7
Total Sales for Public Street & Highway Lighting		22	872	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,063	66,561	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		736,351	31,049	767,400	1
0	0	736,351	31,049	767,400	
		344,690	14,930	359,620	2
	59,375	189,381	7,582	196,963	3
26,132	283,822	862,772	45,339	908,111	4
35,444	181,888	573,423	34,968	608,391	5
		17,008	507	17,515	6
61,576	525,085	1,987,274	103,326	2,090,600	
		76,984	934	77,918	7
0	0	76,984	934	77,918	
				0	8
0	0	0	0	0	
61,576	525,085	2,800,609	135,309	2,935,918	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WIS ELECTRIC		1
Point of Delivery	MEYER RD SUBSTN		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	14.4/24.9 KV		4
Point of Metering	MEYER RD/STH 149		5
Total of 12 Monthly Maximum Demands -- kW	134,066		6
Average load factor	73.2465%		7
Total Cost of Purchased Power	2,040,759		8
Average cost per kWh	0.0285		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	2,533	3,618	12
February	2,131	2,997	13
March	2,096	3,126	14
April	2,451	3,315	15
May	2,285	3,518	16
June	2,869	3,756	17
July	2,740	3,477	18
August	2,473	3,778	19
September	2,529	3,450	20
October	2,533	3,617	21
November	2,316	3,527	22
December	2,569	3,981	23
Total kWh (000)	29,525	42,160	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
	0					
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	9TH ST	KIEL FNDRY	LAND O LAK	MAIN IEYER ROAD		1
Voltage--High Side	25	25	25	25	138	2
Voltage--Low Side	4	4	0	4	25	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	2,000	1,000	2,500	3,750	18,000	5
Number of Spare Transformers on Hand	0	1	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	RIVERVIEW	SARGENTO				16
Voltage--High Side	25	25				17
Voltage--Low Side	4	0				18
Num. of Main Transformers in Operation	1	2				19
Capacity of Transformers in kVA	5,000	4,500				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,316	908	41,030	1
Acquired during year	9	47	1,159	2
Total	2,325	955	42,189	3
Retired during year	26	15	263	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,299	940	41,926	6
Number end of year accounted for as follows:				7
In customers' use	2,198	827	35,510	8
In utility's use	2	2	35	9
Inactive transformers on system		4	85	10
Locked meters on customers' premises				11
In stock	99	107	6,296	12
Total end of year	2,299	940	41,926	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	43	44,290	1
Sodium Vapor	70	4	1,022	2
Sodium Vapor	100	53	10,123	3
Sodium Vapor	150	141	65,565	4
Sodium Vapor	250	74	76,812	5
Total		315	197,812	
Ornamental				
Sodium Vapor	70	9	2,300	6
Sodium Vapor	150	157	83,767	7
Total		166	86,067	
Other				
Sodium Vapor	50	40	7,300	8
Total		40	7,300	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 569-LESS CAPITALIZED AS PART OF WORK ORDERS IN 1998
ACCOUNT 576-SERVICES FOR PCB TREATMENT

ACCOUNT 928-PRIOR YEAR HAD RATE CASE BEFORE THE PSC. NO RATE CASE IN 1998.

Electric Utility Plant in Service (Page E-06)

ACCOUNT 367-ADDITIONS WERE TO UPGRADE UTILITY PLANT. ALL ITEMS WERE
CAPITALIZED THROUGH WORK ORDERS
